



DECLARATION AND POWER OF ATTORNEY

I, the below named inventor, hereby declare that:

My residence, post office address, and citizenship are as stated below next to my name.

I believe I am the original, first, and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled **PANEL ELEMENT** the specification of which is attached hereto.

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims.

I acknowledge the duty to disclose information which is material to patentability in accordance with Title 37, Code of Federal Regulations, Section 1.56.

I hereby declare that all statements made herein based on my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

And I hereby appoint:

Maurice E. Gauthier	-	Reg. No. 20,798
Matthew E. Connors	-	Reg. No. 33,298
William E. Hilton	-	Reg. No. 35,192
Patrick J. O'Shea	-	Reg. No. 35,305
Arlene J. Powers	-	Reg. No. 35,985
Richard L. Stevens, Jr.		Reg. No. 44,357

all of the firm of Samuels, Gauthier & Stevens, our attorneys with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

I request that all correspondence be directed to:

Samuels, Gauthier & Stevens, LLP
225 Franklin Street, Suite 3300
Boston, Massachusetts 02110

Attn: Maurice E. Gauthier

DIETER BRINKKOTTER

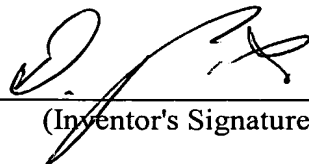
(Full Name of Inventor)

27 10. 2003

(Date)

GERMANY

(Citizenship)


(Inventor's Signature)

Rolandstrasse 17
33790 Halle, Germany
(Residence)

Same as Residence

(Post Office Address)